

SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local G	overiment Prome		
Unit Name: Jackson County	Bl	ended Component	Units
Unit Code: 039/000/00 County: Jackson			
Fiscal Year End: 11/30/2	020		
Accounting Method: Modified Acc	rual		
Appropriation or Budget: \$32,135,	960		
Equalized Assessed Valuation: \$734,117,	522		
	750		
Employees:			
	280		
Part Time:	61		
Salaries Paid: \$14,399,	107		
Fis	cal Indicators		
General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 20:	\$9,207,432	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$162	\$479	\$430
Revenues During FY 20:	\$29,647,446	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$25,535,950	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$522	\$626	\$592
Per Capita Expenditures:	\$450	\$560	\$547
Revenues over/under Expenditures:	\$4,111,496	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	54.32%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$13,871,109	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$244	\$555	\$501
Equity	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$11,635,730	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$13,963,730)	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,300,000	\$10,920,591	\$925,116
Per Capita Debt:	\$58	\$144	\$28
General Obligation Debt over EAV:	0.45%	0.23%	0.00%

Control of Disputation Debt of the Entre	0.1070	0.2370	0.0070
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$1,819,374	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$32	\$35	\$0
Revenues During FY 20:	\$4,450,973	\$1,804,447	\$0
Expenditures During FY 20:	\$4,490,147	\$1,947,032	\$0
Per Capita Revenues:	\$78	\$44	\$0
Per Capita Expenses:	\$79	\$43	\$0
Operating Income (loss):	(\$39,174)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	39.65%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$1,780,200	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$31	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

	Local Gover	nment Profile
Unit Name: Jasper County		
Unit Code: 040/000/00 County	Jasper Jasper	Number
Fiscal Year End:	11/30/2020	Health D
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$14,447,436	
Equalized Assessed Valuation:	\$205,229,087	
Population:	9,592	
Employees:		
Full Time:	89	
Part Time:	65	
Salaries Paid:	\$4,504,381	

Total Unrestricted Net Assets:

Blended Component Units
Number Submitted = 1
Health Department

Fiscal Indicators				
General and Special Funds	Amounts	<u>Averages</u>	Medians	
Beginning Fund Balance for FY 20:	\$16,514,629	\$5,373,828	\$4,725,256	
Per Capita Beginning Fund Balance:	\$1,722	\$895	\$802	
Revenues During FY 20:	\$13,592,582	\$5,846,431	\$4,688,761	
Expenditures During FY 20:	\$10,899,516	\$5,106,536	\$4,190,513	
Per Capita Revenues:	\$1,417	\$954	\$922	
Per Capita Expenditures:	\$1,136	\$821	\$723	
Revenues over/under Expenditures:	\$2,693,066	\$739,896	\$817,991	
Ratio of Fund Balance to Expenditures:	176.28%	133.35%	117.24%	
Ending Fund Balance for FY 20:	\$19,213,695	\$6,411,190	\$5,454,499	
Per Capita Ending Fund Balance:	\$2,003	\$1,063	\$1,018	
Equity	Amounts	<u>Averages</u>	Medians	
Total Reserved Funds:	\$0	\$0	\$0	
Total Unreserved Funds:	\$0	\$0	\$0	
Net Assets	Amounts	<u>Averages</u>	Medians	
Total Restricted Net Assets:	\$13,436,155	\$4,264,962	\$3,312,470	

\$5,777,541

\$1,270,458

\$1,445,858



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$326,983	\$58,942
Per Capita Debt:	\$0	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

General Obligation Debt over EAV:	0.00%	0.00%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local G	overiment Prome		
Unit Name: Jefferson County	Bl	ended Component	Units
Unit Code: 041/000/00 County: Jefferson			
Fiscal Year End: 11/30/2	020		
Accounting Method: Modified Acc	rual		
Appropriation or Budget: \$17,669,	765		
Equalized Assessed Valuation: \$528,244,			
,	684		
Employees: Full Time:	131		
Part Time:	53		
Salaries Paid: \$7,365,	911		
Fie	cal Indicators		
General and Special Funds	Amounts	Averages	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,663,930	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$256	\$479	\$430
Revenues During FY 20:	\$22,877,701	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$19,101,617	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$607	\$626	\$592
Per Capita Expenditures:	\$507	\$560	\$547
Revenues over/under Expenditures:	\$3,776,084	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	69.68%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$13,310,783	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$353	\$555	\$501
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$11,673,881	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$481,699	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	Amounts	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$9,910,945	\$10,920,591	\$925,116
Per Capita Debt:	\$263	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

General Obligation Debt over LAV.	0.0070	0.25 /0	0.00 /0
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local G	overiment Prome		
Unit Name: Jersey County	Bl	ended Component	Units
Unit Code: 042/000/00 County: Jersey			
Fiscal Year End: 11/30/2	020		
Accounting Method: Cash With As	sets		
Appropriation or Budget: \$12,788,			
- ,	773		
Employees: Full Time:	115		
Part Time:	48		
Salaries Paid: \$4,475,			
,			
	cal Indicators		
General and Special Funds	Amounts	<u>Averages</u>	Medians
Beginning Fund Balance for FY 20:	\$11,860,890	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$545	\$479	\$430
Revenues During FY 20:	\$12,052,876	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$9,641,959	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$554	\$626	\$592
Per Capita Expenditures:	\$443	\$560	\$547
Revenues over/under Expenditures:	\$2,410,917	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	148.02%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$14,271,807	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$655	\$555	\$501
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$5,580,014	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$8,691,839	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,595,000	\$10,920,591	\$925,116
Per Capita Debt:	\$73	\$144	\$28
General Obligation Debt over EAV:	0.41%	0.23%	0.00%

deficial obligation best over LAV.	0.4170	0.2570	0.0070
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Covernment Profile

Local O	Jvermment i rome		
Unit Name: Jo Daviess County	BI	ended Component	Units
Unit Code: 043/000/00 County: Jo Daviess			
Fiscal Year End: 11/30/20	020		
Accounting Method: Modified Accr	ual		
Appropriation or Budget: \$21,098,1	53		
Equalized Assessed Valuation: \$741,366,6			
Population: 21,2	<u> </u>		
Employees:			
	08		
Part Time:	6		
Salaries Paid: \$5,911,1	44		
Fisc	eal Indicators		
General and Special Funds	Amounts	Averages	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,760,922	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$742	\$479	\$430
Revenues During FY 20:	\$17,236,435	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$14,247,372	\$25,512,474	\$15,278,994
Per Capita Revenues: Per Capita Expenditures:	\$812 \$671	\$626 \$560	\$592 \$547
Revenues over/under Expenditures:	\$2,989,063	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	129.87%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$18,503,266	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$871	\$555	\$501
Equity	Amounts	Averages	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$12,844,261	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,304,661	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

General Obligation Debt over LAV.	0.0070	0.23 /0	0.00 /0
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local	Government Profile		
Unit Name: Kane County	В	lended Componen	t Units
Unit Code: 045/000/00 County: Kane			
Fiscal Year End: 11/30	0/2020		
Accounting Method: Modified A	ccrual		
Appropriation or Budget: \$347,83			
Equalized Assessed Valuation: \$15,274,42			
	32,403		
Employees: Full Time:	1,118		
Part Time:	1,599		
Salaries Paid: \$74,60			
,			
	iscal Indicators		
General and Special Funds	<u>Amounts</u>	<u>Averages</u>	Medians
Beginning Fund Balance for FY 20:	\$213,057,393	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	\$400	\$368	\$400
Revenues During FY 20:	\$276,124,654	\$314,579,482	\$276,124,654
Expenditures During FY 20:	\$242,088,197	\$284,599,010	\$242,088,197
Per Capita Revenues:	\$519	\$557	\$520
Per Capita Expenditures:	\$455	\$507	\$480
Revenues over/under Expenditures:	\$34,036,457	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	98.04%	79.71%	87.47%
Ending Fund Balance for FY 20:	\$237,333,749	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	\$446	\$407	\$446
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$103,736,880	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	\$126,365,531	\$25,815,653	(\$1,128,385)



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$271,582,020	\$207,395,417	\$219,659,176
Per Capita Debt:	\$510	\$371	\$395
General Obligation Debt over EAV:	0.87%	0.43%	0.33%

-			
Enterprise Funds	Amounts	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,086,226	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$17	\$145	\$105
Revenues During FY 20:	\$182,404	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$915,029	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$0	\$43	\$51
Per Capita Expenses:	\$2	\$42	\$49
Operating Income (loss):	(\$732,625)	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	925.17%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$8,465,601	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$16	\$146	\$108



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile Unit Name: Kankakee County **Unit Code:** 046/000/00 County: Kankakee 11/30/2020 **Fiscal Year End:** Modified Accrual **Accounting Method: Appropriation or Budget:** \$80,732,094 **Equalized Assessed Valuation:** \$2,349,020,224 108,342 **Population: Employees: Full Time:** 527 **Part Time:** 111 **Salaries Paid:** \$30,435,973

Total Unrestricted Net Assets:

Blended Component Units	
Number Submitted = 1	
Public Building Commission	

(\$362,339)

\$1,419,728

Fiscal Indicators				
General and Special Funds	Amounts	Averages	Medians	
Beginning Fund Balance for FY 20:	\$23,538,924	\$20,644,114	\$13,274,702	
Per Capita Beginning Fund Balance:	\$217	\$479	\$430	
Revenues During FY 20:	\$60,743,692	\$28,338,147	\$17,236,435	
Expenditures During FY 20:	\$57,591,820	\$25,512,474	\$15,278,994	
Per Capita Revenues:	\$561	\$626	\$592	
Per Capita Expenditures:	\$532	\$560	\$547	
Revenues over/under Expenditures:	\$3,151,872	\$2,825,673	\$2,146,460	
Ratio of Fund Balance to Expenditures:	49.32%	99.03%	96.31%	
Ending Fund Balance for FY 20:	\$28,405,464	\$23,660,916	\$16,245,604	
Per Capita Ending Fund Balance:	\$262	\$555	\$501	
Equity	Amounts	Averages	Medians	
Total Reserved Funds:	\$0	\$0	\$0	
Total Unreserved Funds:	\$0	\$0	\$0	
Net Assets	Amounts	<u>Averages</u>	Medians	
Total Restricted Net Assets:	\$25,820,069	\$16,906,956	\$10,357,714	

(\$23,897,919)



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$36,501,172	\$10,920,591	\$925,116
Per Capita Debt:	\$337	\$144	\$28
General Obligation Debt over EAV:	0.36%	0.23%	0.00%

deficial obligation bebt over LAV.	0.30%	0.23 /0	0.00 /0
Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$7,106,148	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$66	\$35	\$0
Revenues During FY 20:	\$5,710,236	\$1,804,447	\$0
Expenditures During FY 20:	\$4,315,686	\$1,947,032	\$0
Per Capita Revenues:	\$53	\$44	\$0
Per Capita Expenses:	\$40	\$43	\$0
Operating Income (loss):	\$1,394,550	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	194.75%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$8,404,827	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$78	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local G	overiment Prome		
Unit Name: Kendall County	Bl	ended Component	Units
Unit Code: 047/000/00 County: Kendall			
Fiscal Year End: 11/30/2	020		
Accounting Method: Modified Acc	rual		
Appropriation or Budget: \$93,694,	437		
Equalized Assessed Valuation: \$3,432,921,			
Population: 128,			
Employees: Full Time:	342		
Part Time:	119		
Salaries Paid: \$22,712.	428		
Fis	cal Indicators		
General and Special Funds	<u>Amounts</u>	Averages	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$49,103,288	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$381	\$479	\$430
Revenues During FY 20:	\$66,077,383	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$57,184,334	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$512	\$626	\$592
Per Capita Expenditures:	\$443	\$560	\$547
Revenues over/under Expenditures:	\$8,893,049	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	92.59%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$52,944,451	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$410	\$555	\$501
Equity	Amounts	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$32,653,056	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$15,666,682	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$22,173,324	\$10,920,591	\$925,116
Per Capita Debt:	\$172	\$144	\$28
General Obligation Debt over EAV:	0.65%	0.23%	0.00%

General Obligation Debt over EAV:	0.65%	0.23%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



Total Restricted Net Assets:

Total Unrestricted Net Assets:

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Knox County			
	Bl	ended Component	Units
Unit Code: 048/000/00 County: Knox	Number Su	ıbmitted = 1	
Fiscal Year End: 11/30/2	020 911		
Accounting Method: Modified Acc	rual		
Appropriation or Budget: \$58,205,	956		
Equalized Assessed Valuation: \$847,777,	677		
Population: 49,	699		
Employees:			
Full Time:	341		
Part Time:	87		
Salaries Paid: \$16,950,	166		
Fisc	cal Indicators		
General and Special Funds	Amounts	<u>Averages</u>	Medians
Beginning Fund Balance for FY 20:	\$22,141,553	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$446	\$479	\$430
Revenues During FY 20:	\$32,552,866	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$30,195,318	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$655	\$626	\$592
Per Capita Expenditures:	\$608	\$560	\$547
Revenues over/under Expenditures:	\$2,357,548	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	88.75%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$26,799,154	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$539	\$555	\$501
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians

\$26,141,639

\$2,104,489

\$10,357,714

\$1,419,728

\$16,906,956

(\$362,339)



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$6,398,154	\$10,920,591	\$925,116
Per Capita Debt:	\$129	\$144	\$28
General Obligation Debt over EAV:	0.39%	0.23%	0.00%

General Obligation Debt over EAV:	0.39%	0.23%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$11,335,576	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$228	\$35	\$0
Revenues During FY 20:	\$9,701,429	\$1,804,447	\$0
Expenditures During FY 20:	\$11,003,459	\$1,947,032	\$0
Per Capita Revenues:	\$195	\$44	\$0
Per Capita Expenses:	\$221	\$43	\$0
Operating Income (loss):	(\$1,302,030)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	86.83%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$9,554,329	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$192	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

	Local Govern	nment Profile
Unit Name: Lake County		
Unit Code: 049/000/00 Count	y: Lake	Number
Fiscal Year End:	11/30/2020	ETSB
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$639,243,652	
Equalized Assessed Valuation:	\$25,818,960,689	
Population:	714,342	
Employees:		
Full Time:	2,498	
Part Time:	224	
Salaries Paid:	\$163,434,320	
	Fiscal Ir	ndicators
General and Special Funds		Amounts

Total Unrestricted Net Assets:

Blended Component Un	nits
Number Submitted = 1	
ETSB	

\$25,815,653

(\$1,128,385)

Fiscal Indicators				
General and Special Funds	Amounts	<u>Averages</u>	Medians	
Beginning Fund Balance for FY 20:	\$363,961,241	\$196,461,797	\$187,700,200	
Per Capita Beginning Fund Balance:	\$510	\$368	\$400	
Revenues During FY 20:	\$505,081,496	\$314,579,482	\$276,124,654	
Expenditures During FY 20:	\$455,068,436	\$284,599,010	\$242,088,197	
Per Capita Revenues:	\$707	\$557	\$520	
Per Capita Expenditures:	\$637	\$507	\$480	
Revenues over/under Expenditures:	\$50,013,060	\$29,980,470	\$34,036,457	
Ratio of Fund Balance to Expenditures:	87.47%	79.71%	87.47%	
Ending Fund Balance for FY 20:	\$398,030,687	\$222,254,785	\$237,333,749	
Per Capita Ending Fund Balance:	\$557	\$407	\$446	
Equity	Amounts	<u>Averages</u>	Medians	
Total Reserved Funds:	\$0	\$0	\$0	
Total Unreserved Funds:	\$0	\$0	\$0	
Net Assets	Amounts	<u>Averages</u>	Medians	
Total Restricted Net Assets:	\$245,278,612	\$129,903,011	\$103,736,880	

\$58,922,890



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$219,659,176	\$207,395,417	\$219,659,176
Per Capita Debt:	\$307	\$371	\$395
General Obligation Debt over EAV:	0.64%	0.43%	0.33%

Concrat Obligation Debt over Erry	, 0.0176	011570	013370
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$291,401,415	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$408	\$145	\$105
Revenues During FY 20:	\$55,055,971	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$48,264,315	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$77	\$43	\$51
Per Capita Expenses:	\$68	\$42	\$49
Operating Income (loss):	\$6,791,656	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	615.40%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$297,020,325	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$416	\$146	\$108



Total Unrestricted Net Assets:

SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local G	Sovernment Profile		
Unit Name: Lasalle County	BI	ended Component	Units
Unit Code: 050/000/00 County: Lasalle			
Fiscal Year End: 11/30/2	2020		
Accounting Method: Modified Acc	rual		
Appropriation or Budget: \$77,450,	265		
Equalized Assessed Valuation: \$2,900,945,			
	179		
	,179		
Employees: Full Time:	443		
Part Time:	110		
Salaries Paid: \$27,936,			
<u> </u>			
	cal Indicators		25.31
General and Special Funds	<u>Amounts</u>	<u>Averages</u>	Medians
Beginning Fund Balance for FY 20:	\$45,138,961	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$417	\$479	\$430
Revenues During FY 20:	\$60,649,400	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$54,380,424	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$561	\$626	\$592
Per Capita Expenditures:	\$503	\$560	\$547
Revenues over/under Expenditures:	\$6,268,976	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	89.46%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$48,647,443	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$450	\$555	\$501
Equity	Amounts	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$36,768,575	\$16,906,956	\$10,357,714

(\$116,250,247)

(\$362,339)

\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

deneral Obligation Debt over LAV.	0.00%	0.2370	0.0070
Enterprise Funds	<u>Amounts</u>	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$3,758,613	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$35	\$35	\$0
Revenues During FY 20:	\$5,339,494	\$1,804,447	\$0
Expenditures During FY 20:	\$5,602,513	\$1,947,032	\$0
Per Capita Revenues:	\$49	\$44	\$0
Per Capita Expenses:	\$52	\$43	\$0
Operating Income (loss):	(\$263,019)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	64.60%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$3,618,984	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$33	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local C	Government Profile		
Unit Name: Lawrence County	BI	ended Component	t Units
Unit Code: 051/000/00 County: Lawrence			
Fiscal Year End: 11/30/	2020		
Accounting Method: Cash With A	ssets		
Appropriation or Budget: \$7,207			
Equalized Assessed Valuation: \$149,532			
	5,678		
Employees: Full Time:	64		
Part Time:	25		
Salaries Paid: \$3,047			
	scal Indicators		
General and Special Funds	Amounts	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,817,806	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$307	\$479	\$430
Revenues During FY 20:	\$9,190,144	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,652,518	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$586	\$626	\$592
Per Capita Expenditures:	\$488	\$560	\$547
Revenues over/under Expenditures:	\$1,537,626	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	83.86%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$6,417,432	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$409	\$555	\$501
Equity	Amounts	<u>Averages</u>	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$5,027,275	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,390,157	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$53,951	\$10,920,591	\$925,116
Per Capita Debt:	\$3	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

General Obligation Debt over EAV:	0.00%	0.23%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$1,358,136	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$87	\$35	\$0
Revenues During FY 20:	\$441,132	\$1,804,447	\$0
Expenditures During FY 20:	\$233,097	\$1,947,032	\$0
Per Capita Revenues:	\$28	\$44	\$0
Per Capita Expenses:	\$15	\$43	\$0
Operating Income (loss):	\$208,035	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	671.90%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$1,566,171	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$100	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Go	overnment Profile		
Unit Name: Lee County	Bl	ended Component	Units
Unit Code: 052/000/00 County: Lee	_		
Fiscal Year End: 11/30/20	20		
Accounting Method: Modified Accr	ual		
Appropriation or Budget: \$29,772,3	_		
Equalized Assessed Valuation: \$801,292,6	_		
-			
Population: 34,0	196		
Employees: Full Time: 1	54		
Part Time:	18		
Salaries Paid: \$8,473,1			
, , , , , , , , , , , , , , , , , , , ,			
	al Indicators		
General and Special Funds	<u>Amounts</u>	<u>Averages</u>	Medians
Beginning Fund Balance for FY 20:	\$19,344,315	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$567	\$479	\$430
Revenues During FY 20:	\$36,305,674	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$34,572,073	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$1,065	\$626	\$592
Per Capita Expenditures:	\$1,014	\$560	\$547
Revenues over/under Expenditures:	\$1,733,601	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	60.97%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$21,077,916	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$618	\$555	\$501
Equity	Amounts	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$11,529,214	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,077,670	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$12,411,974	\$10,920,591	\$925,116
Per Capita Debt:	\$364	\$144	\$28
General Obligation Debt over EAV:	1.55%	0.23%	0.00%

deficial obligation best over LAV.	1.55 /0	0.2570	0.0070
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Go	overnment Prome		
Unit Name: Livingston County	Bl	ended Component	Units
Unit Code: 053/000/00 County: Livingston			
Fiscal Year End: 11/30/20	020		
Accounting Method: Modified Accr	ual		
Appropriation or Budget: \$34,027,5	355		
Equalized Assessed Valuation: \$771,816,7	_		
Population: 35,6			
Employees: Full Time:	169		
	112		
Salaries Paid: \$10,541,5	566		
Fisa	eal Indicators		
General and Special Funds	Amounts	Averages	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$40,914,572	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$1,148	\$479	\$430
Revenues During FY 20:	\$27,585,232	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$23,592,969	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$774	\$626	\$592
Per Capita Expenditures:	\$662	\$560	\$547
Revenues over/under Expenditures:	\$3,992,263	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	190.34%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$44,906,835	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$1,260	\$555	\$501
Equity	Amounts	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$6,216,411	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$34,833,722	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$606,296	\$10,920,591	\$925,116
Per Capita Debt:	\$17	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

General Obligation Debt over EAV:	0.00%	0.23%	0.00%
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local	Government Profile		
Unit Name: Logan County	Bl	ended Component	t Units
Unit Code: 054/000/00 County: Logan			
Fiscal Year End: 11/3	0/2020		
Accounting Method: Modified A	Accrual		
Appropriation or Budget: \$15,6	38,678		
Equalized Assessed Valuation: \$588,93	59,878		
Population:	28,618		
Employees: Full Time: Part Time: Salaries Paid: \$6.5	129 25 75,384		
	Fiscal Indicators		
General and Special Funds	Amounts	<u>Averages</u>	Medians
Beginning Fund Balance for FY 20:	\$12,201,987	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$426	\$479	\$430
Revenues During FY 20:	\$16,948,411	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$15,278,994	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$592	\$626	\$592
Per Capita Expenditures:	\$534	\$560	\$547
Revenues over/under Expenditures:	\$1,669,417	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	162.72%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$24,862,111	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$869	\$555	\$501
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
Net Assets	Amounts	<u>Averages</u>	Medians
Total Restricted Net Assets:	\$3,980,851	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$6,896,896	(\$362,339)	\$1,419,728



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER FISCAL RESPONSIBILITY REPORT CARD

<u>Debt</u>	Amounts	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$12,203,111	\$10,920,591	\$925,116
Per Capita Debt:	\$426	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

deficial obligation best over LAV.	0.0070	0.2570	0.0070
Enterprise Funds	Amounts	<u>Averages</u>	Medians
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0